



STATUTORY INSTRUMENTS.

S.I. No. 735 of 2020

VALUE-ADDED TAX REGULATIONS 2010 (REGULATION 34A)
(AMENDMENT) REGULATIONS 2020

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The Revenue Commissioners, in exercise of the powers conferred on them by section 120 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), hereby make the following regulations:

1. These Regulations may be cited as the Value-Added Tax Regulations 2010 (Regulation 34A) (Amendment) Regulations 2020.

2. These Regulations come into operation on 31 December 2020 at 11:00 p.m.

3. The Value-Added Tax Regulations 2010 (S.I. No. 639 of 2010) are amended by the insertion of the following Regulation after Regulation 34:

“Zero-rating scheme – particulars to be provided in an application under section 56(2) of Act

34A. (1) The following particulars are specified for the purposes of section 120(7)(ab) of the Act:

- (a) a declaration stating that the person making the application under section 56(2) of the Act (in this Regulation referred to as ‘the applicant’) keeps full and true records in accordance with section 84 of the Act,
- (b) a declaration stating that the applicant is complying with the provisions of -
 - (i) the Act,
 - (ii) the Tax Acts (within the meaning of section 1 of the Taxes Consolidation Act 1997 (No. 39 of 1997)),
 - (iii) the Capital Gains Tax Acts (within the meaning of section 1 of the Taxes Consolidation Act 1997 (No. 39 of 1997)),
 - (iv) the statutes relating to the duties of excise and to the management of those duties,
 - (v) the Customs Act 2015 (No. 18 of 2015), and
 - (vi) any instrument made under any of the enactments referred to in clauses (i) to (v),

- (c) a declaration stating that the applicant has not been convicted of any offence under any of the provisions of -
- (i) the Act,
 - (ii) the Tax Acts (within the meaning of section 1 of the Taxes Consolidation Act 1997 (No. 39 of 1997)),
 - (iii) the Capital Gains Tax Acts (within the meaning of section 1 of the Taxes Consolidation Act 1997 (No. 39 of 1997)),
 - (iv) the statutes relating to the duties of excise and to the management of those duties,
 - (v) the Customs Act 2015 (No. 18 of 2015), or
 - (vi) any instrument made under any of the enactments referred to in clauses (i) to (v),
- (d) the amount of the applicant's turnover from supplying goods and services in respect of the period of 12 months immediately preceding the making of the application under section 56(2) of the Act,
- (e) the amount of the applicant's turnover from goods supplied to an accountable person that are subsequently leased back from that person in respect of the period of 12 months immediately preceding the making of the application under section 56(2) of the Act,
- (f) the amount of the applicant's turnover from -
- (i) supplies of goods made in accordance with paragraph 1(1) or 3(1) or (3) of Schedule 2 to the Act,
 - (ii) supplies of contract work where the place of supply is deemed to be a Member State other than the State, and
 - (iii) supplies of contract work made in accordance with paragraph 3(4) of Schedule 2 to the Act,
- in respect of the period of 12 months immediately preceding the making of the application under section 56(2) of the Act,
- (g) a statement by a statutory auditor (within the meaning of section 2 of the Companies Act 2014 (No. 38 of 2014)) certifying that, in his or her opinion, the information provided under subparagraphs (d), (e) and (f) is correct,
- (h) a list of directors, if applicable,
- (i) a list of shareholders, if applicable,
- (j) a list of partners, if applicable, and
- (k) a tax clearance certificate (within the meaning of section 1095 of the Taxes Consolidation Act 1997 (No. 39 of 1997)) for the immediately preceding year.”.

GIVEN under my hand,
31 December 2020

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations amend the Value-Added Tax Regulations 2010 (S.I. No. 639 of 2010) by inserting a new Regulation 34A, setting out the particulars which an accountable person must provide in his or her application to the Revenue Commissioners to be authorised under section 56 of the Value-Added Tax Consolidation Act 2010.

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